

## **FACTS ABOUT YOUR ABC BUDGET**

1. Your Program Specialist will visit your program at least once and will check all of your ABC records, including salary records. All parts of your budget will be verified; as will your records showing that all children have had screenings and that staff members are attending all required trainings. If there are any questions, any of the ABC staff will be glad to visit your program to make sure everything is OK.
2. You will be required to submit two (2) expenditure reports during the program year—by December 31 and July 15. These reports will detail expenditures by line item and provide supporting documentation. Actual report format will be given to you at a later date.
3. Staff must be in the classroom at all times (except rest time when only 50% are required to be in the classroom). If a director is also a teacher, the director has to be in the classroom at all times.
4. Please let your classroom teacher know how much you have in the budget that they are allowed to use for classroom supplies, curriculum, items for creative play, outdoor toys and any other item they need. The teacher and director/coordinator need to get together and decide what is needed and make sure there is enough in the budget to buy these items.
5. Many programs used 40% of ABC funds to calculate match, rather than 40% of the total program cost.
6. Programs cannot use the \$5000 start-up money as match. This is considered ABC funds. You cannot use any state funds as match.
7. Work Sampling and ACH HIPPO Program are also ABC funds and cannot be match.
8. Other programs (such as Head Start, Even Start, Vouchers, private pay) cannot be used as match unless the children are in the same classroom as the ABC children and part of the money derived from the other program is used for ABC children.
9. The actual classroom for center-based and the coordinator's office are the only areas used by the ABC Program that can be paid with ABC funds or used as match. There is a \$7000 limit for a class of 20 (\$350 per child) ABC children and a \$7000 limit for home-based coordinator's office for every 162 children served.
10. School districts, colleges and co-ops cannot use ABC funds for rent. Rent for these agencies can be match at the same limits listed above.
11. All Children MUST have developmental and health screenings. Parents cannot be required to pay for any screenings. The ABC grantee must provide the developmental screenings. If a child has ARKids, Medicaid, private insurance, donated by physicians, etc., that can be used as match (\$60 for health screens is allowed as match). If a child cannot get the complete screening from one of the above sources, the ABC program must pay the cost. If there is any cost, such as co-pay, that the parents cannot pay, ABC funds should be used to pay that fee.
12. ABC for School Success—the only qualifier for this program is low income (200% below the federal poverty level). The other qualifiers in the rules book are for programs already established before July 1, 2003.

13. The only ages allowed for ABC for School Success are 3 and 4 year old children who reach those ages by September 15 of this year.
14. On the budget form, it states that unless you are paying the recommended Core amount, you cannot use any match for salaries. It must all be paid from ABC funds. Many programs did not follow this rule on their initial budget.
15. All programs should be serving the children breakfast, lunch and a snack. All programs should apply for participation in one of the nutrition programs, either CACFP or National School Lunch. If you are currently using National School Lunch, you may also participate in CACFP and get your snack paid. The food programs are one of your best match sources. The funds you receive for the ABC children from those programs can be used as match. In most nutrition programs there is a certain amount that you receive per child for breakfast, lunch, and snacks. Add the three together for a day, multiply by 178 (days). That will give you the amount you can use as nutrition for each ABC child. That same figure will apply to any children in your program that does not qualify for the nutrition program. ABC can pay for the amount spent for children not qualified for the program. Any funds you receive from the nutrition program for the ABC children can be used as match.
16. You must have the Core recommended amount in Professional Development, Developmental Screening, Parent Involvement and Curriculum. This amount can either be ABC funds, Match or a combination of the two.
17. Some programs reported that they **require** parent participation. Some parents cannot participate in the program because they work or have other obligations. The only requirement allowed is the offering of 2 parent-teacher conferences per year.
18. Everything on the budget has to be spent in that fiscal year (July 1-June 30). Any that is bought or received in the previous years cannot be used. No existing equipment can be used.
19. You will need a new budget if the amount granted is different from the amount in the budget that was received with the application.
20. If you must move more than \$1,000 from one line item in your budget to another, you must file a budget amendment. These amendments **MUST** be turned in by May 31 of each year. E-mail amendments to me and I will e-mail the answer back. The response time for e-mails is much faster and easier than fax or mail.
21. ABC children should never be **required** to sell items such as raffle tickets, candy, etc. If they sell items, they should never be allowed to go out alone.
22. Unless the ABC program agency transports the children from and to the program, they cannot use match for transportation. The only transportation cost would be for field trips. Parents cost to bring their child cannot be used as match.
23. When installing new equipment in areas other than the classroom, (such as the kitchen, office, etc.) the cost cannot be used as ABC funds or match.
24. Travel for training was very high in some programs for 2004-2005. If any expenditure is unusually high, it must be justified in writing.
25. Instructions for the proposal specifically stated that all applications should be typed. Some were not. This could get your proposal rejected in the future. Please read all

instructions carefully. Each year there will be some changes that you need to know.

26. Purchase of office equipment is usually not allowed with ABC funds. Special permission should be requested for any equipment, whether in the classroom or out.
27. ABC children cannot be asked to contribute for any item except a change of clothes for their child. Things such as cots, sheets, blankets, all food, cost for field trips, etc. must be furnished by the program.
28. Some home-visiting based programs are requesting nutrition/food costs in their budgets. There should be no cost there. There may be some food cost in parent activities.
29. Some renewal programs are requesting computers with no increase in children served. ADDITIONAL computers may only be purchased in programs with 60 or more children.
30. Teachers must be allowed access to computers during the day. It is preferable to place any computer purchased in the classroom for easy access.
31. ABC is allowing enough to pay for health insurance for programs. Do not expect a staff member to pay part of their insurance cost unless you are paying them the recommended Core amount or close to it.
32. Put all expenditures on the right line in the budget. The source of match column is for you to put your match source there. There are extra lines for "other" that can be used. Any cost not listed in the budget should be put in these lines.
33. Please do not just use "cash" or "in-kind" as your source of match. We need to know where the match came from.
34. All programs were supposed to submit a combined budget if you have more than one site. Many sent separate budgets for all sites and did not send a combined budget. We need both.
35. When a director serves other programs their pay should be pro-rated. All salary cannot come from ABC or ABC match.
36. Some proposals show directors or other staff getting 2 different salaries. No one can get separate salaries.
37. Fringe benefits include all tax, insurance, and retirement cost that the **agency** pays on staff. Items like substitute pay do not go under fringe. Sub pay and stipends would go in the appropriate line under salaries.
38. Make sure your teachers are paid appropriately. We have been told by teachers that most all of the responsibility is on their shoulders but the coordinator/director gets a disproportionately higher salary than they do.
39. We have also been told that not all paraprofessionals are getting the training they need. Most all of the training is going to the teachers and coordinator/director. Please do not include cost for administrative support in professional development. The professional development is for staff that works directly with/for the children